

## **EXECUTIVE SUMMARY**

There are over 6,000 travel card holders at the National Institutes of Health, and they spent over \$61 million on travel in fiscal years 2001-02. As part of a series of periodic internal management reviews, the Division of Quality Management, Office of Management Assessment, reviewed the management controls currently in place for the NIH travel program and travel card.

We assessed NIH's travel program policies, processes, and procedures relating to authorization and approval of travel, controls to ensure compliance with regulations, repayment of travel card bills, sponsored and international travel requirements, first-class travel, training in the use of the travel program, leave taken in conjunction with travel, and travel for relocating employees. This review covered employee travel only.

We found that in general, controls over the NIH travel program are reasonable, and staff generally comply with government rules concerning the use of the NIH travel card. However, we are recommending improvements in documentation of travel files, documentation of leave, and payment of travel card bills.

## **BACKGROUND**

NIH staff who travel more than once a year are required to obtain a government travel card. The 27 NIH Institutes or Centers (ICs) separately oversee the use, approval, payment, and monitoring of travel cards. An IC travel coordinator is responsible for ensuring compliance with requirements, monitoring payments, and following up on any concerns or problems. The NIH Office of Financial Management oversees the travel card program and develops travel policy. For details on the rules and regulations of the travel program, see appendix A.

When staff members need to travel on official business, they must first obtain written authorization for the trip. Transportation tickets are purchased through a Travel Management Center (TMC), e.g., Omega World Travel. Travel expenses are charged on the travel card (Individual Billed Account), which is issued by U.S. Bank and is to be used only for official government business, and travelers are then responsible for paying a monthly bill reflective of those charges; NIH must reimburse travelers within 30 days from the time a staff member submits a travel voucher.

For our analysis, we reviewed 394 employee travel files in 26 institutes and centers (the National Institute of Allergy and Infectious Diseases did not participate in our review), and we analyzed information on credit and payment histories for all the institutes during calendar year 2001. Details of our scope and methodology are in appendix B.

## **FINDINGS**

### **Authorization and approval of travel**

We found that 96 (24 percent) of the 394 employee travel files we analyzed did not contain one or more of the following elements required for proper authorization or approval:

- all signatures,
- approval form,
- sponsored travel documents, and
- justifications and approvals for first-class or premium travel.

We also found that in 10 (12 percent) out of 82 cases involving international travel, the traveler had not submitted notification for the international travel at least 3 weeks before the start of travel, as required by NIH policy.

**Recommendation:** IC travel coordinators should remind administrative travel staff that, for record keeping purposes, all properly signed travel orders, travel vouchers, and accompanying documentation, including the justification for first class/premium, must be maintained in the files.

### **First-class travel**

We reviewed 50 trips that entailed authorization for premium class common carrier accommodations, either first-class or premium other than first-class, i.e., business class. We found that only 36 (72 percent) had the proper justification (see appendix A for conditions under which first-class or premium travel is justified). We did not find any cases of a traveler upgrading a ticket to premium class after the travel order was approved.

### **Leave taken in conjunction with travel**

We found a large number of cases in which staff who took leave in conjunction with official travel did not record the leave in the Integrated Time and Attendance System (ITAS). Out of 394 cases, travelers properly requested Annual Leave and received approval on 99 travel orders we reviewed, but in only 68 cases (69 percent) did the travelers correctly enter leave into ITAS as having been taken. Currently, NIH is not considering developing a link between the NIH Business and Research Support System<sup>1</sup> (NBRSS), which is slated to replace the Administrative Database (ADB), and ITAS; so there is no mechanism for reconciling leave approved on travel orders with leave recorded in ITAS.

---

<sup>1</sup> NBRSS is the new Enterprise-wide business management system at NIH.

**Recommendation:** OFM should coordinate an effort to study the possibility of providing a link between the Travel module of the NIH Business and Research Support System (NBRSS) and the Integrated Time and Attendance System (ITAS).

**Recommendation:** IC travel coordinators should (1) remind travelers to enter annual leave taken while on travel into ITAS before or shortly after returning from the trip; and (2) make an annual check of a sample of travel orders to see whether any travelers failed to enter appropriate leave into ITAS—and then correct those that need it.

### **Controls to ensure compliance with regulations**

Processes and procedures to ensure compliance with regulations are generally effective. Each institute or center has a designated travel coordinator who reviews monthly travel card reports to ensure that all charges are appropriate and authorized and to notify card holders of any misuse. Travel coordinators also distribute periodic reminders of federal policies and restrictions on the use of travel cards. In June 2002, NIH sent all card holders the travel policy, requesting that they certify that they had read and understood the regulations. Travel policies are also available on the Internet through the web sites of the Office of Research Services,<sup>2</sup> the Office of Financial Management, and others.

We analyzed 243 travel vouchers and found few instances in which policies for submission and payment had not been followed. The major shortcoming we identified was that only 153 (63 percent) of vouchers were entered into the ADB system less than 10 working days after the end of the trip. Federal travel regulations require that vouchers be submitted to administrative staff within 5 working days from the end of the trip. Otherwise, our findings showed that controls are working adequately.

- Per diem amounts and calculations were within the correct range (\$100-280 per day) in all 243 cases we reviewed, and all receipts were available for expenses of \$75 or more in 231 cases (95 percent).
- Airline or railway tickets attached to vouchers were consistent with the itinerary specified on the Travel Order and with the dates and class of travel.
- Only 15 staff used their travel cards for personal unauthorized purchases in fiscal year 2001, and we found only 20 instances where the authorization to make a purchase was declined by U.S. Bank because the companies' products were unrelated to travel expenses.
- We found that two travel cards had been issued to ineligible staff (contractors).

---

<sup>2</sup> The Project Office for the NIH-wide Travel Management Center contract with Omega World Travel resides within the Worksite Enrichment Programs Branch, Division of Support Services, Office of Research Services. The Project Office is responsible for the development, administration, performance monitoring, and logistical coordination of travel services provided to NIH staff and patients.

- In a few cases, staff who traveled more than once a year did not have or use travel cards.

**Recommendation:** The IC travel coordinators should remind travelers to submit vouchers to administrative staff no later than five days after the end of the trip.

### **Payment of travel card bills**

- Travelers generally paid bills on time, but some improvement is needed to reach the Department's goal of a 1-percent delinquency rate by the end of FY 2003.
- The proportion of unpaid bills that NIH conceded as lost and took off the books (known as the write-off rate) was lower than the Department-wide average and was half the government-wide rate.
- A significant number of cards (6.3 percent) had not been used in the past 2 years, exposing the inactive accounts to a higher risk of identity theft.

If a payment is overdue by more than 30 days, the travel coordinator contacts the traveler, the supervisor, and sometimes the executive officer. On-line reports with the most up-to-date information on travel card accounts are also available through the U.S. Bank Customer Automation & Reporting Environment (CARE) system.

Bill payments. Travelers generally paid bills on time, but the NIH delinquency rate in fiscal year 2002 was 3.6 percent, more than three times the Department's goal of 1 percent (by the end of fiscal year 2003). However, the NIH's delinquency rate was half the government-wide rate, approximately 7 percent, excluding HHS<sup>3</sup>. An account is delinquent when it has an outstanding balance for 61 or more days. We analyzed travel card reports for calendar year 2001 and found that 201 of 6,225 accounts—about 3.3 percent—were 90 or more days overdue in the amount of \$45,558; 34 had been suspended; and 65 had been cancelled for nonpayment. Another 421 were overdue by more than 30 days, accounting for \$311,800.

Write-offs. NIH wrote off 59 account balances in fiscal years 2001-02, for a total of \$120,565. Of this amount, NIH had still not collected \$97,382 as of January 7, 2003. The combined write-off rate during those 2 years was 0.197 percent of \$61,117,181 in total travel charges. According to the General Accounting Office, the cumulative write-off rate for the entire Department in fiscal years 1999-2002 was almost twice as high, at 0.288 percent.<sup>4</sup>

Each institute and center handles delinquencies and write-offs differently, and there is no NIH-wide process for ensuring that cardholders reimburse the government if their card is charged off.

<sup>3</sup> *Department of Health and Human Services: Controls Over Travel Programs Are Generally Effective, but Some Improvements Are Needed*, (GAO-03-334, Feb. 2003), pp. 9-10.

<sup>4</sup> *Department of Health and Human Services: Controls Over Travel Programs Are Generally Effective, but Some Improvements Are Needed*, (GAO-03-334, Feb. 2003), P. 11, Tab. 2.

Bad credit rating. A U.S. Bank Official indicated that those cardholders who tend to default on their bills already had a bad credit rating before they obtained the government travel card.

Unused cards. We found that 392 out of 6,225 cards had not been used at all in the past 2 years. Cards are renewed every 3 years. U.S. Bank indicated they will no longer renew cards that have not been used for 18 months. The Department of Defense (DoD) has reduced the risk of improper use by eliminating cards that are not being used.

**Recommendation:** OFM should coordinate an effort to develop a formal process among all the ICs to ensure that cardholders make payments when cards are canceled and that the Government is properly reimbursed for rebates deducted<sup>5</sup>, including garnishing salaries, imposing penalties, and increasing late fees.

**Recommendation:** OFM should coordinate the effort to meet the Department's goal of reducing the delinquency rate on Government Travel Cards to 1 percent or less by studying the feasibility of the following:

- reviewing credit history on travelers before they are issued a travel card and not issuing cards to travelers with bad credit.
- renewing travel cards every two years by U.S. Bank, with no renewal if there is no activity for the prior 18 months. This would be a way of eliminating cards that are not being used.
- lowering the general credit limit below \$25,000 while maintaining higher credit ceilings for those who need it.
- reducing the limit for an individual charge transaction.
- using split disbursement to pay credit card bills. This is a process in which cardholders elect to have part or all of their reimbursements sent directly to U.S. Bank for payment of their travel card bills. When the traveler submits the vouchers, the U.S. Bank is directly paid electronically from the administrative office instead of transferring the money to the cardholder's bank account. (A system needs to be setup with appropriate software within NIH in order to do this.)
- working with U.S. Bank to use the billing statement message space to remind cardholders to file timely vouchers and pay travel card bills on time.

**Recommendation:** Travel coordinators should issue periodic messages to travel card holders reminding them of their responsibility to pay their travel card bills on time and that the card is to be used only for authorized expenses related to official travel.

---

<sup>5</sup> The travel card contractor provides rebates to NIH based on the volume of transactions and cardholders paying their monthly travel card bills on time. When an account is written off, NIH's rebate is reduced by the amount that was not paid.

### **Training in the use of the travel program**

In interviews with the review team, 22 IC travel coordinators out of 26 indicated that travel staff in their ICs have received adequate training; whereas, 19 IC travel coordinators indicated that travelers in their ICs had received adequate training but 7 travel coordinators indicated that travelers in their ICs need refresher training because they often make mistakes.

**Recommendation:** The NIH Training Center should give emphasis in the current travel training classes to areas identified as problems in this report, and OFM should send out reminders to the IC travel coordinators. These areas are the following:

- Travel staff must maintain documentation must be maintained in the travel files.
- Travelers should submit vouchers to travel staff within 5 days of the end of the trip.
- Travel staff should keep the Justification for First Class/Premium in the file.
- Travelers should record Annual Leave taken during a trip in ITAS.
- Travel staff must send the Notification of International Travel to Fogarty International Center at least 3 weeks prior to travel.

### **Sponsored and international travel requirements**

In general, we found that travelers were following the guidelines and regulations covering trips paid in full, in part, or in kind by outside sources (sponsored travel) and international travel. The approving officials properly authorized sponsored and international trips. We did find, however, that travel staff did not send a significant number of Notifications of International Travel to the appropriate NIH office within the 3-week deadline before the start of travel.

Sponsored travel. We reviewed 103 sponsored travel orders and found that

- 98 percent (101) were properly signed,
- 97 percent (100) listed the sponsor,
- 95 percent (98) included a signed certification checklist, and
- 96 percent (99) included the invitation.

We also found that 98 percent of travelers obtained all the proper approvals to accept payment of travel expenses from non-federal sources.

International travel. We found that 78 (95 percent) of the 82 international travel orders we reviewed were properly authorized and approved, but travel staff did not send 12 percent (10) of the Notifications of International Travel to the John E. Fogarty International Center for Advanced Study in the Health Sciences at least 3 weeks prior to departure, as required. The Center is responsible for obtaining the necessary clearances, as needed, from the Office of the Secretary, the Department of State, and the National Security Council.

### **Travel for relocating employees**

Employees were following guidelines and regulations concerning relocation costs. We analyzed 24 relocations in March 2001 and found that NIH provided appropriate entitlements to all eligible individuals as part of the permanent change-of-station travel. Some received relocation expenses related to house sales or purchases and tax entitlements. All received allowances related to transportation and storage of household goods and temporary quarters.

## **OTHER SUGGESTED IMPROVEMENTS—BEST PRACTICES**

### **GENERAL**

Agencies with low delinquency rates emphasize training, implement strong program controls, take full advantage of the electronic access system reporting tools to monitor cardholder delinquency and take appropriate corrective action to minimize delinquency, cancel inactive cards, and enforce their program policies through appropriate disciplinary action. These agencies have also built strong partnerships with their bankcard providers, and work strategically with their bank partners to ensure continued low delinquency.

### **AUTHORIZATION AND APPROVAL OF TRAVEL**

When the new travel module is implemented in the NBRSS, OFM and ORS should encourage NIH employees to book travel reservations online with the NIH TMC, as indicated by a GSA bulletin, to help realize significant cost savings to the government. The GSA Federal Travel Regulation mandates the use of contract city-pair fares when conducting official business. Such use results in significant cost savings to government travelers. These fares must be procured through one's agency's Travel Management Center, e.g., OMEGA, unless you meet one of the exceptions provided.

### **REPAYMENT OF TRAVEL CARDS**

The Defense Department garnishes the salaries of employees with accounts 120 days or more past due and charges a \$29 late fee when a bill is 75 days due and every 30 days after that until the bill is brought up to date<sup>6</sup>.

At FEMA, if the employee's bill is more than 60 days overdue, the employee is called for an appointment with the Director of FEMA. At NIH, an appointment with the IC Director or Executive Officer could occur.

### **TRAINING IN THE USE OF THE TRAVEL PROGRAM**

OFM should complete the update of all travel manual chapters. (Two chapters remain to be updated and issued.)

OFM should develop a Management Control section in the travel manual chapter that discusses the ongoing reviews and controls in place within OFM/ICs. OFM or ICs should perform periodic sampling of travel orders.

OFM should identify the principal travel coordinators for each IC and include a listing on its Travel homepage.

---

<sup>6</sup> The Travel and Transportation Reform Act of 1998 (P.L. 105-64) allows, but does not require, agencies to offset a cardholder's pay for amounts the cardholder owes to the travel card contractor as a result of travel card delinquencies not disputed by the cardholder.



OFM should develop a wireless-enabled web site for the OFM Travel Management Policy that can be accessed by hand-held personal digital assistants such as Blackberry, Palm Pilots, etc.

To quickly disseminate key travel information, the Worksite Enrichment Programs Branch of ORS began piloting the use of its dedicated travel listserv to provide frequent Travel-Tips to its customers. Every two weeks since May, Travel-Tips has provided NIH travel planners with brief articles on current travel topics and, when appropriate, offered links to additional resources. ORS should add all NIH travel cardholders to this listserv.

### **OTHER**

To reduce travel costs, NIH should take steps to encourage the use of virtual meetings by phone (audio conferencing), via the web (web conferencing), or by videolinks (videoconferencing).

- The October 2002 issue of the *Dynamic Manager* indicated that virtual conferencing can save an organization thousands of dollars. A face-to-face meeting of 12 people, six of whom need travel, would cost an organization close to \$5,000. The virtual conferencing costs are:
  - audio conference - \$200
  - internet conference - \$350
  - video conference - \$1000

NIH resources for these services can be found at the following websites:

- <http://video.nih.gov/>
- [http://www.cit.nih.gov/dnst/DNSTweb/audio\\_conferencing.html](http://www.cit.nih.gov/dnst/DNSTweb/audio_conferencing.html)

OFM and ORS should conduct a small survey of travel coordinators /travelers/EOs to determine customer satisfaction with the current travel process—and then implement changes to improve the service provided.

OFM should work with the developers of the NIH Data Warehouse information to develop more user friendly reports and consider more standard reports. Also, based on some of the reports, it appears that some better edits should be “built into” the entry process such as when a date is entered well beyond or before the actual travel date.

OFM should work with OMA’s Division of Quality Management to identify reports for travel coordinators to be generated and reviewed from the NIH Data Warehouse for monitoring the use of NIH travel such as queries of all those with:

- Annual Leave of more than 9 days on the travel order.
- Foreign trip lead-time is less than six weeks.
- More than 5 trips where employee had an exemption from government travel card.

OFM should conduct ongoing benchmarking of Best Practices for possible implementation at NIH:

- Consider using Common Access smart cards for the NIH Travel System (claim is processed electronically in a few days). Navy is the first department in the Defense Department to use the Common Access smart cards for the Defense Travel System.
- Establish agency gain-sharing program to reward travelers for keeping costs down. Employees are eligible for cash awards up to 50% of the amount they save.

NIH ICs that participated in this study suggested other best practices, which can be found in appendix C.

**RULES AND REGULATIONS FOR THE NIH TRAVEL PROGRAM**

All NIH personnel must prepare a travel order (HHS # 1) for prior authorization to travel on official business. Travel staff should not purchase Airline tickets until the travel order, properly completed and signed. Travelers must have the signature of the recommending official on the travel order, usually his/her immediate supervisor. The travel order is then submitted to the appropriate delegated official. The travel order must include the purpose, itinerary and estimated costs of the trip. Only in an emergency situation may a traveler take a trip without prior authorization and this must be justified in the traveler's claim for reimbursement.

Once a traveler has completed a trip, the traveler is required to submit a claim for reimbursement of travel expenses in the form of a Travel Voucher (generally an automated version of the SF-1012), within five working days. The voucher must include receipts for common carrier transportation, lodging, registration fees, laundry and dry cleaning, freight and express, and any other individual expense greater than \$75.00. In accordance with the Travel and Transportation Reform Act of 1998 and implementing federal regulations, HHS has 30 days after the traveler submits a proper travel voucher to reimburse the traveler.

All employees authorized to use premium class common carrier accommodations for official travel shall attach a copy of the requisite NIH MC 1500 Appendix 7 or Appendix 8 accordingly, to the Travel Order. All corresponding documentation must be maintained in the IC travel files. (NOTE: The IC's must forward a copy of the applicable Appendix to the OFM Travel Office when first class common carrier accommodations are authorized).

Delegated Officials may authorize the use of first-class accommodations as follows:

- 1) "Reasonably Available" - Regularly scheduled flights between the authorized origin and destination points include only first-class airline accommodations.
- 2) Travel by an employee with a disability or special need.
- 3) Security Reasons.
- 4) Agency Mission.

Delegated Officials may authorize the use of Premium other than first-class accommodations as follows:

- 1) Regularly scheduled flights.
- 2) No space available in coach-class.
- 3) Travel by an employee with a disability or special need
- 4) Security reasons.
- 5) Inadequate sanitation.
- 6) Overall cost savings.
- 7) Acceptance of payment from a nonfederal source.

- 8) Travel in excess of 14 hours.
- 9) Agency Mission.

Travel cardholders are responsible for paying their travel card bills upon receipt of their monthly statements. The bank may suspend an account if payment for any undisputed principal amount is not received within 60 calendar days from the closing date on the statement on which the unpaid charge first appeared. Suspension means the cardholder will be unable to use the travel card until the bank receives payment. The bank may cancel an account if (1) the account has been suspended twice during a 12-month period for non-payment of undisputed principal amounts and is past due again with payment not received within 45 calendar days from the closing date on the billing statement in which the charge first appeared or (2) the account is 126 days past due from the closing date on the billing statement in which the unpaid charge first appeared. When the card account unpaid balance becomes 180 days past due, the bank will charge off the account.<sup>7</sup> When this occurs, the Bank will report the delinquency to a Credit Bureau and will also refer the account to a collection agency.

The Travel and Transportation Reform Act of 1998 (Public Law 105-264) allows, but does not require, agencies to offset a cardholder's pay for amounts the cardholder owes to the travel card contractor as a result of travel card delinquencies not disputed by the cardholder.

Each of the 26 Institutes or Centers we interviewed has a designated person review the monthly credit card reports that come from U.S. Bank. They check to see whether all purchases were appropriate and authorized. The travel card is only to be used for official travel related business. Recently, U.S. Bank has added the option of allowing the ICs to access on-line reports with the most up-to-date information through the CARE System.

Private source contributions for travel are regarded as salary supplements and are prohibited by Title 18 U.S.C 209. An exception to this rule is Title 5 USC 4111 enacted as part of the Government Employee Training Act that allows an employee to accept contributions incident to training if the donor is a tax-exempt, nonprofit organization.

Title 31 U.S.C 1353 authorizes employees and their spouses to accept payment of travel and related expenses from a nonfederal source, on behalf of the Department, in connection with attendance at meetings or similar functions relating to the official duties of the employee; Title 42 U.S.C. 3506 authorizes employees to accept payment from a nonfederal source for travel and related expenses pertaining to the conducting of advisory services, and Title 5 U.S.C. 7342 allows an employee and spouse to accept gifts of travel and related expenses for travel taking place entirely outside the United States when the donor is a foreign government or international organization.

---

<sup>7</sup> GAO-03-334 Department of Health and Human Services "Controls over Travel Programs are Generally Effective, but Some Improvements are needed." February 2003, p. 5.

Once an employee has received a Letter of Invitation, email, or a documented telephone call from the sponsor, he or she should notify their supervisor as well as their administrative staff immediately, in order to begin the automated travel system, HHS-348 process.

International travel is defined as all travel on official duty time outside the United States and territories under U.S. jurisdiction. Prior notice of all international travel is needed to secure clearances through the Office of the Secretary, the State Department and the National Security Council to obtain passports and visas. Official and diplomatic passports are retained by FIC and released to travelers upon presentation of an approved Travel Order.

Travel staff must prepare A Notification of Foreign Travel (NFT) and send it to the Fogarty International Center (FIC) at *least three weeks* prior to departure so that FIC may obtain the necessary clearances.

According to Federal Travel Regulations Section 302-6.1 the Government is required to reimburse an employee for expenses incurred in connection with their relocation and sale of a residence at his/her old official station and/or purchase of a residence at his/her new official station. To be eligible, a change of station must be in the best interest of the Government, and the mileage distance for a short-distance relocation must be a minimum of 50 miles. The move is authorized on a NIH 2028 Request for Permanent Change of Station Orders. In addition the employee must have signed an HHS-355 agreement.

A written travel authorization is issued to the new appointee or employee transferring before he or she reports to the new official station. The travel authorization indicates the specific allowances authorized as provided in this policy and provides instructions on the Federal procedures for procurement of travel and transportation services.

**OBJECTIVES, SCOPE, AND METHODOLOGY**

**REVIEW OBJECTIVES**

The objective of this study was for OMA to determine whether NIH has designed and implemented adequate management controls over official travel, and whether improvements to these controls are needed. In addition, OMA proactively reviewed best/promising practices from other organizations for possible implementation at NIH.

**SCOPE OF THE REVIEW**

The study was limited to overnight travel made by NIH employees during Fiscal Year (FY) 2001, and some FY 2002 data was reviewed for comparing/updating in some areas. Local travel, and the travel of consultants, experts, patients, and private citizens was not included.

**METHODOLOGY—REVIEW TECHNIQUES AND APPROACHES**

The OMA review team began the study by importing select travel data from the Data Warehouse for each Institute for FY 2001. The review team imported the data to Access for data queries and analysis.

We collected, analyzed, and verified data that was stored in the NIH Data Warehouse to determine areas of focus and trends and to conduct interviews with the travel personnel and IC officials.

We performed analysis on the data for each IC through comparisons. Comparisons included:

- Date of the travel order with the start of the trip, to determine whether sufficient time was allowed for travel arrangements to be made;
- Date the trip ended with the date of the voucher, to identify excessive delays;
- Estimated cost of the travel order with the actual cost of the voucher to identify significant differences;
- The duration of the trip with the amount of leave taken; and
- Payment with a government travel charge card if more than one trip per year is made.

We focused on exceptions such as:

- The travel order does not allow at least six weeks lead time for foreign travel;
- The date the voucher is entered into the system is more than two weeks after the completion of the trip;
- The cost of the voucher exceeds the cost of the travel order by more than \$200;

- The number of days of leave requested on the travel order exceeds or equals the number of days of the trip; and
- Leave taken in conjunction with sponsored trips.

We selected one to three trips from each IC for each of the following categories, verifying that the proper documentation had been prepared and retained by the ICs:

- Annual leave taken while on official travel;
- Trips made by traveling first class or premium, other than first class
- Trips involving international travel;
- Trips paid for in full, partially, or in kind by outside sources (Sponsored Travel);
- Trips involving relocation of employees;

We examined the travel order for leave requests and compared approved leave with Integrated Time and Attendance System (ITAS) reports of annual leave.

We determined through discussions with the IC travel coordinator, the amount of training and support provided, including refresher courses, quick reference guides, and access to assistance.

We reviewed the travel order for authorization to travel first-class or premium class, other than first class, and examined the justification retained by the IC.

We reviewed all vouchers for receipts greater than \$75.00.

We verified that the airline tickets attached to the voucher are consistent with the itinerary or destination specified on the travel order, noting the dates of travel and class of travel.

We examined a copy of the Notification of International Travel (NIT) submitted and retained by the IC and noted the date the NIT was prepared to determine whether adequate time was allowed for clearances.

We reviewed a copy of the invitational letter specifying whether the sponsor provided the ticket or reimbursed for the cost of the ticket, the HHS #348, (Request for Approval to Accept Payment of Travel Expenses From a Non Federal Source), and employee's certification, retained by the IC; examined the documentation for signatures, and date; and, verified that the name of the sponsor is correctly listed on the #348, and that the purpose of the trip is consistent with the legal authority to receive funding,

We determined through discussions with the IC contact, how many blanket travel orders (open authorizations), if any, the IC prepares manually during the year, to whom they are issued and why.

We reviewed the documentation retained by OFM concerning employee relocation; determined whether the employee was advised of possible eligibility of reimbursement of

costs involving the sale of a residence; and, determined the amount and reason that reimbursement of costs had exceeded the agreement or were not paid.

We reviewed and analyzed travel card data from the December 2001 cumulative reports.